

REG-45-010 COUNTY ASSESSOR PROCEDURE

The real property assessment rolls, revised and completed by the county assessor by April 1 of each year, shall reflect the actual value of all property in the county without any reduction by reason of any approved homestead exemption.

(Section 77-3521, R.R.S. 1943 and 77-1315, R.S.Supp., 1992. January 24, 1993.)